

## INSTRUCTIONS FOR TAXPAYERS

Although the hearings of the Board of Assessment Appeals are not formal judicial proceedings, we do follow some general rules of procedure and presentation of evidence. To assist you in preparing your case, we offer the following information.

Typically, your case will be heard by two Board Members. One member will conduct the hearing and is called The Chairman. It is acceptable to address the members by name or the Chairman as Mr. or Madam Chairman. The hearing will progress as described below.

The Board's scheduling is very tight. The time you request on your petition is the **total time you will be allowed before the Board**. For instance, if you requested 30 minutes, you must complete your opening statement, direct testimony, cross-examination, and closing in that 30 minutes. A description of each of these phases and an estimated time for each based on a one-hour hearing, 30 minutes for the Petitioner (taxpayer) and 30 minutes for the Respondent (county), is as follows.

**OPENING STATEMENT** - Estimated time: 2-3 minutes - The Petitioner is allowed to present an opening statement first, followed by the Respondent. The opening statement may be waived by either side, but it is not recommended unless you anticipate that you will have extensive direct testimony or cross-examination and want to save this time for those phases. These statements can be very helpful in establishing the pertinent issues for the Board Members.

**In the opening statement, please give a general description of the property. For example:**

"This property is a two-story, frame residence with approximately 1,800 square feet of finished area located in the Sage Hills subdivision of Arvada."

**Then make a brief statement of the reason(s) you believe your assessment to be incorrect. These statements should be very general in nature:**

"I do not agree that the sales used by the assessor are the best available for comparison to my property. I have other sales which I believe better demonstrate the value."

"I believe the assessor has not properly considered the deficiencies in my property."

**PETITIONER'S DIRECT TESTIMONY** (Under Oath) - Estimated time: 15 minutes - In this phase you will present **all evidence** which supports the issue(s) declared in the opening statement. The witness list includes **anyone** who will be testifying or presenting exhibits to the Board on your behalf. Each will be sworn in by the Chairman before beginning their testimony. If you are the only witness, you will give your testimony in the form of a statement. If you call other witnesses, they may also make a statement or you may illicit their testimony through questioning.

**Before you conclude your case, any exhibits (documents) that you want the Board to consider must be admitted into the record for them to be considered by the Board. You must request that the Chairman admit them:**

Mr. Chairman, I request that Petitioner's Exhibits A through C be admitted to the record."

The Chairman will ask the Respondent if there are any objections. If there are, the Respondent will explain the reason(s) for the objection, and you will have the opportunity to respond. Then the Board will decide whether to sustain (allow) or overrule (disallow) the objection. The exhibits may be admitted in whole or in part, but **only the information that is admitted will be considered by the Board in making their final decision**.

**CROSS-EXAMINATION OF PETITIONER'S WITNESS(ES)** - This time goes against the time allotted to the Respondent. The Respondent's attorney will ask questions of the Petitioner's witness(s). Responses of the witness should be direct and as brief as possible. **The witness must not attempt to argue a point or present further testimony.**

**REDIRECT TESTIMONY** (if any) - Estimated time: 1 minute - This time can be used to clarify any points raised by the Respondent in cross-examination, and can be given as a statement or by asking questions of the witness. **No new subjects or issues should be raised.**

**RECROSS-EXAMINATION** (if any) - Respondent's time - The Respondent's attorney may ask questions about any subjects or issues raised during redirect testimony.

**RESPONDENT'S DIRECT TESTIMONY** - Estimated time 15 minutes.

**CROSS-EXAMINATION OF RESPONDENT'S WITNESS(es)** - Estimated time: 8-10 minutes - The Petitioner **may ask questions** of the Respondent's witness(s). **These must be questions. Do not attempt to make statements or present further evidence.**

**REDIRECT TESTIMONY BY RESPONDENT** (if any) - Respondent's time - The Respondent's attorney will question his witness(s) about any subjects or issues that were raised during cross-examination.

**RECROSS-EXAMINATION OF RESPONDENT'S WITNESS(s)** (if any) - Estimated time .5-1 minute - You may **only ask questions** about subjects or issues raised during redirect testimony by the witness(es).

**CLOSING STATEMENTS** - Estimated time: 1-2 minutes - This is a **summary** of the evidence presented and how it relates to the issues declared in the opening statement. Legal argument, if any, may also be made.

The Petitioner makes his statement first, followed by the Respondent. **No new evidence may be presented and no new subjects or issues may be raised (except if the issue arose during case presentation).** There is no rebuttal (opportunity to contradict) closing statements.

The Chairman will then close the hearing. The Board will attempt to reach a decision within 30 days and then notify both parties in writing.

**HELPFUL HINTS:** The Board only hears issues affecting the **value** of the property as demonstrated by the information available during the appropriate market period (for 2003, for example, this period is from January 1, 2001 to June 30, 2002).

We cannot consider evidence of taxes or of percentage of increase in taxes.

We cannot consider percent increase in the valuations from prior years to this year.

We cannot consider evidence concerning the constitutionality of any of the property tax laws. Generally, such questions may only be answered by the courts.

For residential property, we cannot adjust the value of the land and improvements separately. Only the **total** value of the property is relevant.